

*Social Security Number
Disclosure Statement*

Disclosure of your Social Security Number (SSN) is requested for the personnel records system at Iowa State University. Federal law requires the university to report income and SSN for all employees to whom compensation is paid. An employee's SSN is collected, stored, and reported for payroll, benefits, internal verification, and administrative purposes. Federal and State law protects the privacy and security of your SSN and Iowa State University will not disclose your SSN without your consent for any other purposes except as allowed by law. The university is working to minimize the use of SSNs within its business processes. For a full description of the ISU Social Security Number Policy, please go to <http://policy.iastate.edu/policy/ssn/>

Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in **Section 2** evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers (Form M-274)*. You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
1. Examine any document that reflects the employee is authorized to work in the United States (see List A or C);
 2. Record the document title, document number, and expiration date (if any) in Block C; and
 3. Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Department of Homeland Security
U.S. Citizenship and Immigration Services

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

Print Name: Last	First	Middle Initial	Maiden Name
Address <i>(Street Name and Number)</i>		Apt. #	Date of Birth <i>(month/day/year)</i>
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) _____
- An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - *month/day/year*)

Employee's Signature _____ Date *(month/day/year)* _____

Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature _____	Print Name _____
Address <i>(Street Name and Number, City, State, Zip Code)</i> _____	
Date <i>(month/day/year)</i> _____	

Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____
Document #: _____		_____		_____
Expiration Date <i>(if any)</i> : _____		_____		_____

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on *(month/day/year)* _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative _____	Print Name _____	Title _____
Business or Organization Name and Address <i>(Street Name and Number, City, State, Zip Code)</i> _____		Date <i>(month/day/year)</i> _____

Section 3. Updating and Reverification *(To be completed and signed by employer.)*

A. New Name <i>(if applicable)</i> _____	B. Date of Rehire <i>(month/day/year)</i> <i>(if applicable)</i> _____
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C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____	Document #: _____	Expiration Date <i>(if any)</i> : _____
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative _____	Date <i>(month/day/year)</i> _____
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A

**Documents that Establish Both
Identity and Employment
Authorization**

LIST B

**Documents that Establish
Identity**

LIST C

**Documents that Establish
Employment Authorization**

OR

AND

1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
	4. Voter's registration card	
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	5. U.S. Military card or draft record	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	6. Military dependent's ID card	
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	5. Native American tribal document
	9. Driver's license issued by a Canadian government authority	6. U.S. Citizen ID Card (Form I-197)
	For persons under age 18 who are unable to present a document listed above:	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Method of Payment/Office & Home Address Information

NAME (Please Print - Last Name, First Name)

Choice of Payment – you must check one:

Option 1: _____ I elect to receive my paycheck via direct deposit to a financial institution of my choosing within the U.S. Please attach a check from your financial institute or fill in the box below. You may also activate this option, thru Access+ by clicking on the employee tab and then choosing Direct Deposit.

Routing #: _____ Account #: _____ **SELECT ONE:**
(First 9 digits at bottom left of your check) Checking Savings

(Bank Name)

Pay stub information can be obtained from ACCESS PLUS

Option 2: _____ I elect to receive my paycheck as a paper check. I understand that the paper check will be mailed to my office address or home address if I do not have an office address. I understand that by electing this option the university will mail my paper check one day prior to payday but can not guarantee receipt of the paycheck on payday.

Will you be working for ISU in the State of Iowa? YES _____ NO _____

If not what state will you be working in _____

CAMPUS INFORMATION (or off campus work location address)

Department

Office phone

Fax

If working OFF CAMPUS: (address) _____

Pay Base: (How will you be paid)

Faculty _____ P & S _____ Merit _____ Graduate Assistant (TA or RA) _____ Other (D, K, M) _____ XH (hourly) _____

Iowa State Student: Yes _____ No _____ If a High School Student, anticipated graduation date: _____

PERMANENT HOME ADDRESS (used for sending W-2's)

Street or P. O. Box

City

State

Zip

Home Phone: _____ (optional) List Home Information on Website and in ISU Directory: Yes _____ No _____

All address changes are to be made on AccessPlus under the Employee Tab.

SIGNATURE

DATE

Your signature acknowledges that ISU may initiate a reversing entry to correct an erroneous credit or debit entry initiated by ISU. Please return this form to: Records Management Office, 3810 Beardshear Hall.

EQUAL EMPLOYMENT OPPORTUNITY FORM

NAME (Please Print - Last Name, First Name)

ISU is an Equal Opportunity/Affirmative Action employer and complies with all applicable federal and state regulations. The federal government requires some employers who receive federal funding to collect and report statistical information on all employees. The data requested below is used to meet federal and state "Equal Employment Opportunity" requirements and will be used in accordance with federal rules and regulations.

ETHNICITY AND RACE DESIGNATION

Yes No Are you of **Latino** or **Hispanic** origin? – A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race. The term "Spanish origin" can be used in addition to "Hispanic or Latino."

If no, please choose one or more of the following designations:

- American Indian or Alaskan Native** – A person having origins in any of the original peoples of North and South America (including Central America), and who maintains tribal affiliation or community attachment.
- Black or African-American** – A person having origins in any of the black racial groups of Africa. Terms such as "Haitian" or "Negro" can be used in addition to "Black or African American."
- White, not of Hispanic Origin** – A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.
- Asian** – A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
- Native Hawaiian or other Pacific Islander** – A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.

GENDER (check one) Male Female

VETERAN INFORMATION

Yes No Are you a veteran of the U.S. Armed Forces?

Effective 5-1-06, if veteran status is claimed you may be asked to provide a copy of your DD214 for verification.

If yes, please answer the following:

- Yes No Are you a recently separated Veteran (within the past 3 years)?
If yes, please provide a date (MM/DD/YYYY): _____ / _____ / _____
- Yes No Are you an Armed Forces Medal Veteran? (See back of form for definition)
- Yes No Are you a disabled Veteran? (See back of form for definition)
- Yes No Are you an "Other Protected Veteran"? (See back of form for definition)

DISABILITY INFORMATION

Yes No Are you a person with a disability?

SIGNATURE

DATE

Definition of Terms

Recently Separated Veteran – a veteran during the three-year period beginning on the date of such veteran’s discharge or release from active duty in the U.S. military, ground, naval or air service.

Armed Forces Service Medal Veteran – a veteran who, while serving on active duty in the U.S. military, ground, naval or air service, participated in a United States military operation for which an Armed Forces service medal was awarded pursuant to Executive Order 12985 (61 Fed. Reg. 1209).

Disabled Veteran – (i) a veteran of the U.S. military, ground, naval or air service who is entitled to compensation (or who but for the receipt of military retired pay would be entitled to compensation) under laws administered by the Secretary of Veterans Affairs, or (ii) a person who was discharged or released from active duty because of a service-connected disability.

Other Protected Veteran – a veteran who served on active duty in the U.S. military, ground, naval or air service during a war or in a campaign or expedition for which a campaign badge has been authorized.

CAMPAIGN/EXPEDITION	DATES		CAMPAIGN/EXPEDITION	DATES	
	START	END		START	END
<u>Campaign or Service Medals</u>			<u>Armed Forces Expeditionary Medal (AFEM)</u>		
Army Occupation of Austria	05/09/1945	07/27/1955	Afghanistan (Enduring Freedom)	09/11/2001	Present
Army Occupation of Berlin	05/09/1945	10/02/1990	Afghanistan (Iraqi Freedom)	03/19/2003	Present
Army Occupation of Germany (exclusive of Berlin)	05/09/1945	05/05/1955	Berlin	08/14/1961	06/01/1963
Army Occupation of Japan	09/03/1945	04/27/1952	Bosnia (Joint Endeavor)	11/20/1995	12/20/1996
China Service Medal (Extended)	09/02/1945	04/01/1957	Bosnia (Joint Guard)	12/20/1996	06/20/1998
Korea Defense Service Medal	07/28/1954	TBD	Bosnia (Joint Forge)	06/21/1998	Present
Korean Service	06/27/1950	07/27/1954	Cambodia	03/29/1973	08/15/1973
Kosovo Campaign Medal (Allied Force)	03/24/1999	06/10/1999	Cambodia Evacuation (Eagle Pull)	04/11/1975	04/13/1975
Kosovo Campaign Medal (Allied Harbor)	04/04/1999	09/01/1999	Congo	07/14/1960	09/01/1962
Kosovo Campaign Medal (Task Force Falcon)	06/11/1999	TBD	Congo	11/23/1964	11/27/1964
Kosovo Campaign Medal (Task Force Hawk)	04/05/1999	06/24/1999	Cuba	10/24/1962	06/01/1963
Kosovo Campaign Medal (Task Force Hunter)	04/01/1999	11/01/1999	Dominican Republic	04/28/1965	09/21/1966
Kosovo Campaign Medal (Task Force Saber)	03/31/1999	07/08/1999	El Salvador	01/01/1981	02/01/1992
Kosovo Campaign Medal (Joint Guardian)	06/11/1999	TBD	Global War on Terrorism	09/11/2001	Present
Kosovo Campaign Medal (Sustain/Shining Hope)	04/04/1999	07/10/1999	Grenada (Urgent Fury)	10/23/1983	11/21/1983
Kosovo Campaign Medal (Noble Anvil)	03/24/1999	07/20/1999	Haiti (Uphold Democracy)	09/16/1994	03/31/1995
Navy Occupation of Austria	05/08/1945	10/25/1954	Iraq (Desert Spring)	12/31/1998	12/31/2002
Navy Occupation of Trieste	05/08/1945	10/25/1954	Iraq (Enduring Freedom)	09/11/2001	Present
Units of the Sixth Fleet (Navy)	05/09/1945	10/25/1955	Iraq (Iraqi Freedom)	03/19/2003	Present
Rwanda (Distant Runner)	04/07/1994	04/18/1994	Iraq (Northern Watch)	01/01/1997	Present
SW Asia Service Medal (Desert Shield/Storm)	08/02/1990	11/30/1995	Korea	10/01/1966	06/30/1974
Thailand	05/16/1962	08/10/1962	Kosovo	03/24/1999	Present
Vietnam Service Medal (VSM)	07/04/1965	03/28/1973	Laos	04/19/1961	10/07/1962
<u>Navy Expeditionary Medal and Marine Corp Expeditionary Medal</u>			Lebanon	07/01/1958	11/01/1958
Cuba	01/03/1961	10/23/1962	Lebanon	06/01/1983	12/01/1987
Indian Ocean/Iran	11/21/1979	10/20/1981	Libyan Area (Eldorado Canyon)	04/12/1986	04/17/1986
Iranian/Yemen/Indian Ocean	12/08/1978	06/06/1979	Mayaguez Operation	05/15/1975	05/15/1975
Lebanon	08/20/1982	05/31/1983	Panama (Just Cause)	12/20/1989	01/31/1990
Liberia (Sharp Edge)	08/05/1990	02/21/1991	Persian Gulf (Desert Fox)	12/16/1998	12/22/1998
Libyan Area	01/20/1986	06/27/1986	Persian Gulf (Desert Thunder)	11/11/1998	12/22/1998
Panama	04/01/1980	12/19/1986	Persian Gulf (Earnest Will)	07/24/1987	08/01/1990
Panama	02/01/1990	06/13/1990	Persian Gulf (Southern Watch)	12/01/1995	Present
Persian Gulf	02/01/1987	07/23/1987	Persian Gulf (Vigilant Sentinel)	12/01/1995	02/01/1997
Rwanda (Distant Runner)	04/07/1994	04/18/1994	Persian Gulf Interception Operation	12/01/1995	Present
Thailand	05/16/1962	08/10/1962	Quemoy and Matsu Islands	08/23/1958	06/01/1963
			Somalia (Restore Hope/United Shield)	12/05/1992	03/31/1995
			Taiwan Straits	08/23/1958	01/01/1959
			Thailand	05/16/1962	08/10/1962
			Vietnam (including Thailand)	07/01/1958	07/03/1965
			Vietnam Evacuation (Frequent Wind)	04/29/1975	04/30/1975

Form W-4 (2011)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B _____
C	Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶ For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 	H _____

Cut here and give Form W-4 to your employer. Keep the top part for your records.

W-4	Employee's Withholding Allowance Certificate	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		2011
▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		
1 Type or print your first name and middle initial.	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	6 Additional amount, if any, you want withheld from each paycheck	5 _____ 6 \$ _____
7 I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶ 7 _____		
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)
		10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet</i> in Pub. 919.)	5	\$ _____
6	Enter an estimate of your 2011 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$ _____
8	Divide the amount on line 7 by \$3,700 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____

Note. If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000 -	0	\$0 - \$8,000 -	0	\$0 - \$65,000	\$560	\$0 - \$35,000	\$560
5,001 - 12,000 -	1	8,001 - 15,000 -	1	65,001 - 125,000	930	35,001 - 90,000	930
12,001 - 22,000 -	2	15,001 - 25,000 -	2	125,001 - 185,000	1,040	90,001 - 165,000	1,040
22,001 - 25,000 -	3	25,001 - 30,000 -	3	185,001 - 335,000	1,220	165,001 - 370,000	1,220
25,001 - 30,000 -	4	30,001 - 40,000 -	4	335,001 and over	1,300	370,001 and over	1,300
30,001 - 40,000 -	5	40,001 - 50,000 -	5				
40,001 - 48,000 -	6	50,001 - 65,000 -	6				
48,001 - 55,000 -	7	65,001 - 80,000 -	7				
55,001 - 65,000 -	8	80,001 - 95,000 -	8				
65,001 - 72,000 -	9	95,001 - 120,000 -	9				
72,001 - 85,000 -	10	120,001 and over	10				
85,001 - 97,000 -	11						
97,001 - 110,000 -	12						
110,001 - 120,000 -	13						
120,001 - 135,000 -	14						
135,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Centralized Employee Registry Reporting Form

TO BE COMPLETED BY THE EMPLOYER
within 15 days of hire. Please Print or Type.

Submit this information online at
www.iowachildsupport.gov
...or mail this portion of the page to Centralized Employee
Registry, PO Box 10322, Des Moines IA 50306-0322; or fax
it to 1-800-759-5881. Please include your FEIN.

EMPLOYER INFORMATION

FEIN Required

____-____-____-____-____-____-____-____

Phone: (____) _____
Area Code + Telephone Number

FEIN plus last 3-digit suffix used when filing Iowa withholding tax.

Name: _____

Street Address: _____

City: _____ State: ____ Zip Code: ____-____

Questions: For A through D below, please see instructions on back for definitions and clarification.

A. Is dependent health care coverage available? Yes or No

B. Approximate date this employee qualifies for coverage: _____

C. Employee start date: _____
MM DD YYYY

D. Address where income withholding and garnishment orders should be sent, if different than above address.

Street Address: _____

City: _____ State: ____ Zip Code: ____-____

EMPLOYEE INFORMATION

Employee's Date of Birth: _____ Employee's Social Security Number: _____
MM DD YYYY

Last Name: _____ First Name: _____ Middle Initial: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____



Iowa Department of Revenue
www.state.ia.us/tax

2011 IA W-4

Employee Withholding Allowance Certificate

To be completed by the employee

Marital status: Single Married (If married but legally separated, check Single.)

Print your full name: _____ Social Security No.: _____

Home Address: _____ City: _____ State: _____ Zip Code: _____

EXEMPTION FROM WITHHOLDING. If you do not expect to owe any Iowa income tax this year, and expect to have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here: _____ and the year effective here: _____ **Nonresidents may not claim this exemption.**

Check this box if you are claiming exemption from Iowa tax based on the Military Spouses Residency Relief Act of 2009.

If claiming the military spouse exemption, enter your state of domicile here: _____

IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:

1. Personal allowances 1. _____
2. Allowances for dependents 2. _____
3. Allowances for itemized deductions 3. _____
4. Allowances for adjustments to income 4. _____
5. Allowances for child and dependent care credit 5. _____
6. Total allowances. Add lines 1 through 5. 6. _____
7. Additional amount, if any, you want deducted each pay period 7. _____

I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.

Employee Signature: _____

Date: _____

Employers: Detach this part and keep in your records unless more than 22 withholding allowances are claimed. If more than 22 allowances are claimed, complete the section below and send it to the Iowa Department of Revenue. See Employer Withholding Requirements on the back of this form.

Employer's name / address: _____

FEIN: _____

TOP PORTION OF FORM- CENTRALIZED EMPLOYEE REGISTRY REPORTING FORM – EMPLOYER REPORTING REQUIREMENTS

An employer doing business in Iowa who hires or rehires an employee **must** complete this section. Submit online at www.iowachildsupport.gov. You may also mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; or fax it to 1-800-759-5881. Please include your FEIN. If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 1-877-274-2580.

Questions A through D

- A. Is a family health insurance plan offered through employment? This question does not relate to insurability of employee's dependents.
- B. Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents.
- C. Indicate the first day for which the employee is owed compensation.
- D. This information is needed for income withholding and garnishment purposes.

BOTTOM PORTION OF FORM – IA W-4 INSTRUCTIONS (January 1, 2011) – EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE

Exemption from Withholding: You should claim exemption from withholding if you are a resident of Iowa and do not expect to owe any Iowa income tax or expect to have a right to a refund of all income tax withheld. If you qualify, write "EXEMPT" and the year exempt status is effective. Exempt guidelines are: (1) You are exempt if you will earn \$5,000 or less and are claimed as a dependent on another person's return, or (2) You are exempt if you will earn \$9,000 or less and are not claimed as a dependent on another person's return, or (3) married and both spouses' total is less than \$13,500. See your payroll officer to determine how much you expect to make in a calendar year. **Nonresidents may not claim this exemption.**

Under the Military Spouses Residency Relief Act of 2009, you may be exempt from Iowa income tax on your wages if (1) your spouse is a member of the armed forces present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile in another state. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile, and attach a copy of your spousal military identification card to the IA W-4 provided to your employer.

Taxpayers 65 years of age or older: You are exempt if you are single and your income is \$24,000 or less or if you are married and your combined income is \$32,000 or less. Only one spouse must be 65 or older to qualify for the exemption.

You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year) or on or before December 31 if you anticipate you will incur an Iowa income tax liability for the following year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

FILING REQUIREMENTS/NUMBER OF ALLOWANCES

Each employee must file this Iowa W-4 with his/her employer. Do not claim more allowances than necessary or you will not have enough tax withheld.

1. Personal Allowances: You can claim the following personal allowances:

- 1 allowance for yourself or 2 allowances if you are unmarried and eligible to claim head of household status, plus 1 allowance if you are 65 or older, and plus 1 allowance if you are blind.
- If you are married and your spouse either does not work or is not claiming his/her allowances on a separate W-4, you may also claim the following allowances: 1 for your spouse, plus 1 if your spouse is 65 or older, and plus 1 if your spouse is blind.
- If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
- To have the highest amount of tax withheld, claim "0" allowances on line 1.

2. Allowances for Dependents: You may claim 1 allowance for each dependent you will be able to claim on your Iowa income tax return.

3. Allowances for Itemized Deductions

(a) Enter total amount of estimated itemized deductions (a) \$ _____

(b) Enter amount of your standard deduction using the following information (b) \$ _____

If single, married filing separately on a combined return, or married filing separate returns, enter \$1,830

If married filing a joint return, unmarried head of household, or qualifying widow(er), enter \$4,500

(c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater (c) \$ _____

(d) Additional allowance: Divide the amount on line (c) by \$600, round to the nearest whole number and enter on line 3 of the IA W-4 on other side.

4. Allowances for Adjustments to Income: Estimate allowable adjustments to income for payments to an IRA, Keogh, or SEP; penalty on early withdrawal of savings; alimony paid; moving expense deduction from federal form 3903; and student loan interest, which are reflected on the Iowa 1040 form. Divide this amount by \$600, round to the nearest whole number, and enter on line 4 of the IA W-4.

5. Allowances for Child/Dependent Care Credit: Persons having child/dependent care expenses qualifying for the federal and Iowa Child and Dependent Care Credit may claim additional Iowa withholding allowances based on their net incomes. If you have qualifying child and dependent care expenses and wish to reduce your Iowa withholding on the basis of this credit, you may claim additional withholding allowances for Iowa based on the following table. Married persons, regardless of their expected Iowa filing status, must calculate their withholding allowances based on their combined net incomes. Note that if net income is \$45,000 or more, no withholding allowances are allowed for the Child and Dependent Care Credit, as taxpayers with these incomes are not eligible for the Iowa Child and Dependent Care Credit.

Withholding Allowances Allowed: Iowa Net Income Allowances		Iowa Net Income Allowances		Iowa Net Income Allowances	
\$0 - \$20,000	5	\$20,000- \$30,000	4	\$30,000 - \$44,999	3

Enter the number of allowances on line 5 of the IA W-4 on the reverse side. If you are married and both you and your spouse are employed, the total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown above.

6. Total: Enter total of lines 1 through 5.

7. Additional Amount of Withholding Deducted: If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Often married couples, both of whom are working, and persons with two or more jobs need to have additional tax withheld. You may also need to have additional tax withheld because you have income other than wages, such as interest and dividends, capital gain, rents, alimony received, etc. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes a school district surtax, consider reducing the amount of allowances shown on lines 1-5 or have additional tax withheld on line 7.

Changes in Allowances: You may file a new W-4 at any time if the number of your allowances INCREASES. You must file a new W-4 within 10 days if the number of allowances previously claimed by you DECREASES.

Penalties: Penalties apply for willfully supplying false information or for willful failure to supply information which would reduce the withholding allowances. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Employer Withholding Requirements: The employer must maintain records of the W-4s. If the employee is claiming more than 22 withholding allowances or is claiming exemption from withholding when wages are expected to exceed \$200 per week, the employer must send a copy of the W-4 under separate cover within 90 days to the Individual Unit, Examination Section, Iowa Department of Revenue, P.O. Box 10456, Des Moines, Iowa 50306-0456.

Questions about Iowa taxes: Call 515-281-3114 or 1-800-367-3388 from Iowa, Rock Island, Moline, Omaha, or e-mail idr@iowa.gov